

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS  
HERETO TO DETERMINE WHETHER THIS OBJECTION  
AFFECTS YOUR CLAIM(S)**

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Attorneys for Debtors  
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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<b>In re</b>	:	<b>Chapter 11 Case No.</b>
	:	
<b>MOTORS LIQUIDATION COMPANY, et al.,</b>	:	<b>09-50026 (REG)</b>
<b>f/k/a General Motors Corp., et al.</b>	:	
	:	
<b>Debtors.</b>	:	<b>(Jointly Administered)</b>
	:	
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**NOTICE OF DEBTORS' TWENTY-SIXTH OMNIBUS OBJECTION TO CLAIMS**  
**(Duplicate Claims)**

**PLEASE TAKE NOTICE** that on June 30, 2010, Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (the “**Debtors**”), filed their twenty-sixth omnibus objection to claims (the “**Twenty-Sixth Omnibus Objection to Claims**”), and that a hearing (the “**Hearing**”) to consider the Debtors’ Twenty-Sixth Omnibus Objection to Claims will be held before the Honorable Robert E. Gerber, United States Bankruptcy Judge, in Room 621 of the United States Bankruptcy Court for the Southern

District of New York, One Bowling Green, New York, New York 10004, on **August 6, 2010 at 9:45 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

**PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE TWENTY-SIXTH OMNIBUS OBJECTION TO CLAIMS TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN EXHIBIT "A" ANNEXED THERETO.**

**PLEASE TAKE FURTHER NOTICE** that any responses to the Debtors'

Twenty-Sixth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-242 (which can be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov)) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov)), and served in accordance with General Order M-242, and on (i) Weil, Gotshal & Manges LLP, attorneys for the Debtors, 767 Fifth Avenue, New York, New York 10153 (Attn: Harvey R. Miller, Esq., Stephen Karotkin, Esq., and Joseph H. Smolinsky, Esq.); (ii) the Debtors, c/o Motors Liquidation Company, 500 Renaissance Center, Suite 1400, Detroit, Michigan 48243 (Attn: Ted Stenger); (iii) General Motors, LLC, 300 Renaissance Center, Detroit, Michigan 48265 (Attn: Lawrence S. Buonomo, Esq.); (iv) Cadwalader, Wickersham & Taft LLP, attorneys for the United States Department of the Treasury, One World Financial Center, New York, New York 10281 (Attn: John J. Rapisardi, Esq.); (v) the United States Department of the Treasury, 1500 Pennsylvania Avenue NW, Room 2312, Washington, DC 20220 (Attn: Joseph Samarias, Esq.); (vi) Vedder Price, P.C., attorneys for Export Development Canada, 1633 Broadway, 47th Floor, New York, New York 10019

(Attn: Michael J. Edelman, Esq. and Michael L. Schein, Esq.); (vii) Kramer Levin Naftalis & Frankel LLP, attorneys for the statutory committee of unsecured creditors, 1177 Avenue of the Americas, New York, New York 10036 (Attn: Thomas Moers Mayer, Esq., Amy Caton, Esq., Adam C. Rogoff, Esq., and Gregory G. Plotko, Esq.); (viii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Diana G. Adams, Esq.); (ix) the U.S. Attorney's Office, S.D.N.Y., 86 Chambers Street, Third Floor, New York, New York 10007 (Attn: David S. Jones, Esq. and Matthew L. Schwartz, Esq.); (x) Caplin & Drysdale, Chartered, attorneys for the official committee of unsecured creditors holding asbestos-related claims, 375 Park Avenue, 35th Floor, New York, New York 10152-3500 (Attn: Elihu Inselbuch, Esq. and Rita C. Tobin, Esq.) and One Thomas Circle, N.W., Suite 1100, Washington, DC 20005 (Attn: Trevor W. Swett III, Esq. and Kevin C. Maclay, Esq.); and (xi) Stutzman, Bromberg, Esserman & Plifka, A Professional Corporation, attorneys for Dean M. Trafelet in his capacity as the legal representative for future asbestos personal injury claimants, 2323 Bryan Street, Suite 2200, Dallas, Texas 75201 (Attn: Sander L. Esserman, Esq. and Robert T. Brousseau, Esq.), so as to be received no later than **July 30, 2010 at 4:00 p.m. (Eastern Time)** (the "**Response Deadline**").

**PLEASE TAKE FURTHER NOTICE** that if no responses are timely filed and served with respect to the Debtors' Twenty-Sixth Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors' Twenty-Sixth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: New York, New York  
June 30, 2010

/s/ Joseph H. Smolinsky

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Stephen Karotkin  
Joseph H. Smolinsky

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Attorneys for Debtors and  
Debtors in Possession

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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<b>In re</b>	:
	:
<b>MOTORS LIQUIDATION COMPANY, <i>et al.</i>,</b>	:
<b>f/k/a General Motors Corp., <i>et al.</i></b>	:
	:
<b>Debtors.</b>	:
	:
-----X	

**Chapter 11 Case No.**  
**09-50026 (REG)**  
**(Jointly Administered)**

**DEBTORS' TWENTY-SIXTH OMNIBUS OBJECTION TO CLAIMS**  
**(Duplicate Claims)**

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM.  
CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON THE  
EXHIBIT ATTACHED TO THIS OBJECTION.**

TO THE HONORABLE ROBERT E. GERBER,  
UNITED STATES BANKRUPTCY JUDGE:

Motors Liquidation Company (f/k/a General Motors Corporation) and its  
affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), respectfully represent:

**Relief Requested**

1. The Debtors file this twenty-sixth omnibus objection to claims (the  
“**Twenty-Sixth Omnibus Objection to Claims**”) pursuant to section 502(b) of title 11, United

States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) [Docket No. 4180], seeking entry of an order disallowing and expunging the claims listed on **Exhibit “A”** annexed hereto.<sup>1</sup>

2. The Debtors have examined the proofs of claim identified on Exhibit “A” and have determined that the proofs of claim listed under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “**Duplicate Claims**”) are duplicates of the earlier-filed corresponding claims identified under the heading “*Surviving Claims*” (collectively, the “**Surviving Claims**”). The Debtors seek entry of an order disallowing and expunging from the claims register the Duplicate Claims and preserving the Debtors’ right to later object to any Surviving Claim on any other basis.

3. This Twenty-Sixth Omnibus Objection to Claims does not affect any of the Surviving Claims and does not constitute any admission or finding with respect to any of the Surviving Claims. Further, the Debtors reserve all their rights to object on any other basis to any Duplicate Claim as to which the Court does not grant the relief requested herein.

### **Jurisdiction**

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

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<sup>1</sup> Creditors can obtain copies of the cover page of any proof of claim filed against the Debtors’ bankruptcy estates on the Debtors’ claims register on the website maintained by the Debtors’ claims agent, [www.motorsliquidation.com](http://www.motorsliquidation.com). A link to the claims register is located under the “Claims Information” tab. Creditors without access to the Internet may request a copy of the cover page of any proof of claim by mail to The Garden City Group, Inc., Motors Liquidation Company Claims Agent, P.O. Box 9386, Dublin, Ohio 43017-4286 or by calling The Garden City Group, Inc. at 1-703-286-6401.

### **Background**

5. On June 1, 2009, four of the Debtors (the “**Initial Debtors**”)<sup>2</sup> commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, and on October 9, 2009, two additional Debtors (the “**Realm/Encore Debtors**”)<sup>3</sup> commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, which cases are jointly administered with those of the Initial Debtors under Case Number 09-50026 (REG). On September 15, 2009, the Initial Debtors filed their schedules of assets and liabilities and statements of financial affairs, which were amended on October 4, 2009. On October 15, 2009, the Realm/Encore Debtors filed their schedules of assets and liabilities and statements of financial affairs.

6. On September 16, 2009, this Court entered an order [Docket No. 4079] establishing November 30, 2009 as the deadline for each person or entity to file a proof of claim in the Initial Debtors’ cases, including governmental units. On December 2, 2009, this Court entered an order [Docket No. 4586] establishing February 1, 2010 as the deadline for each person or entity to file a proof of claim in the Realm/Encore Debtors’ cases (except governmental units, as defined in section 101(27) of the Bankruptcy Code, for which the Court established June 1, 2010 as the deadline to file proofs of claim).

7. Furthermore, on October 6, 2009, this Court entered the Procedures Order, which authorizes the Initial Debtors, among other things, to file omnibus objections to no more than 100 claims at a time, under various grounds, including those set forth in Bankruptcy Rule

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<sup>2</sup> The Initial Debtors are Motors Liquidation Company (f/k/a General Motors Corporation), MLCS, LLC (f/k/a Saturn, LLC), MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation), and MLC of Harlem, Inc. (f/k/a Chevrolet-Saturn of Harlem, Inc.).

<sup>3</sup> The Realm/Encore Debtors are Remediation and Liability Management Company, Inc., and Environmental Corporate Remediation Company, Inc.

3007(d) and those additional grounds set forth in the Procedures Order. The claimants that are listed in Exhibit “A” have all filed claims against the Initial Debtors.

**The Relief Requested Should Be Approved by the Court**

8. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff’d*, No. 09 Civ. 2229 (DC), 2010 WL 234827 (S.D.N.Y. Jan. 22, 2010); *In re Adelphia Commc’ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660, at \*15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

9. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). The Debtors cannot be required to pay on the same claim more than once. *See, e.g., In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson, & Casey*, 160 B.R. 882, 894 (Bankr. S.D.N.Y. 1993) (“In bankruptcy, multiple recoveries for an identical injury are generally disallowed.”). The Debtors have compared their books and records with the proofs of claim identified on Exhibit “A” and have determined that the Duplicate Claims were filed by the same claimants against the same Debtors, for the same dollar amounts, and on account of the same obligations as the corresponding Surviving Claims. The Surviving Claims are the earlier filed claims as compared to the Duplicate Claims.

10. To avoid the possibility of multiple recoveries by the same creditor, the Debtors request that the Court disallow and expunge in their entirety the Duplicate Claims. The



Surviving Claims will remain on the claims register subject to further objections on any other basis.

**Notice**

11. Notice of the Twenty-Sixth Omnibus Objection to Claims has been provided to each claimant listed on Exhibit "A" and parties in interest in accordance with the Third Amended Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 1015(c) and 9007 Establishing Notice and Case Management Procedures, dated April 29, 2010 [Docket No. 5670].

12. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: New York, New York  
June 30, 2010

/s/ Joseph H. Smolinsky

Harvey R. Miller  
Stephen Karotkin  
Joseph H. Smolinsky

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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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<b>In re</b>	:	<b>Chapter 11 Case No.</b>
	:	
<b>MOTORS LIQUIDATION COMPANY, et al.,</b>	:	<b>09-50026 (REG)</b>
<b>f/k/a General Motors Corp., et al.</b>	:	
	:	
<b>Debtors.</b>	:	<b>(Jointly Administered)</b>
	:	
-----X		

**ORDER GRANTING DEBTORS' TWENTY-SIXTH OMNIBUS OBJECTION TO CLAIMS**  
**(Duplicate Claims)**

Upon the twenty-sixth omnibus objection to claims, dated June 30, 2010 (the “**Twenty-Sixth Omnibus Objection to Claims**”),<sup>1</sup> of Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) (Docket No. 4180], seeking entry of an order disallowing and expunging the Duplicate Claims on the grounds that such claims are duplicative of the corresponding Surviving Claims, all as more fully described in the Twenty-Sixth Omnibus Objection to Claims; and due and proper notice of the Twenty-Sixth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Twenty-Sixth Omnibus Objection to Claims is in the best interests of the Debtors, their estates,

<sup>1</sup> Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors’ Twenty-Sixth Omnibus Objection to Claims.

creditors, and all parties in interest and that the legal and factual bases set forth in the Twenty-Sixth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Twenty-Sixth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on **Exhibit “A”** annexed hereto under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “**Duplicate Claims**”) are disallowed and expunged; and it is further

ORDERED that the claims listed on Exhibit “A” annexed hereto under the heading “*Surviving Claims*” (collectively, the “**Surviving Claims**”) will remain on the claims register, and such claims are neither allowed nor disallowed at this time; and is further

ORDERED that the disallowance and expungement of the Duplicate Claims does not constitute any admission or finding with respect to any of the Surviving Claims; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object on any basis are expressly reserved with respect to, (i) any claim listed on Exhibit “A” annexed to the Twenty-Sixth Omnibus Objection to claims under the heading “*Claims to be Disallowed and Expunged*” that is not listed on Exhibit “A” annexed hereto and (ii) any Surviving Claim; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York  
\_\_\_\_\_, 2010

\_\_\_\_\_  
United States Bankruptcy Judge

**Exhibit A**

Twenty-Sixth Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE DISALLOWED AND EXPUNGED							SURVIVING CLAIMS				
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Grounds For Objection	Objection Page Reference	Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	
ALLSTATE INSURANCE COMPANY A/S/O KARL JAMISON(CLAIM 0124663675)	61540	Motors Liquidation Company	\$0.00	(S)	Duplicate Claim	Pgs. 1-5	ALLSTATE INSURANCE COMPANY A/S/O KARL JAMISON (CLAIM# 0124663675)	25433	Motors Liquidation Company	\$0.00	(S)
THOMAS J LUZ KARAAHMETOGLU & LUZ FIRM LLP 1500 BROADWAY 21ST FLOOR NEW YORK, NY 10036			\$0.00	(A)			C/O THOMAS J LUZ KARAAHMETOGLU & LUZ FIRM, LLP 1500 BROADWAY 21ST FLOOR NEW YORK, NY 10036			\$0.00	(A)
			\$0.00	(P)						\$0.00	(P)
			\$31,969.50	(U)						\$31,969.50	(U)
			\$31,969.50	(T)						\$31,969.50	(T)
Official Claim Date 11/17/2009							Official Claim Date 11/12/2009				
ANINA RUDELICH	18148	Motors Liquidation Company	\$0.00	(S)	Duplicate Claim	Pgs. 1-5	RUDELICH ANINA	18144	Motors Liquidation Company	\$0.00	(S)
			\$0.00	(A)						\$0.00	(A)
C/O ODISHA & ODISHA ATTN: BEN GUIDO 2200 SUNLIFE PLACE, 10123 99 ST NW EDMONTON AB CANADA T5J 3H1			\$0.00	(P)			2200 SUN LIFE PLACE 10123 - 99 STREET EDMONTON AB T5J 3H1 CANADA			\$0.00	(P)
			\$4,500,000.00	(U)						\$4,500,000.00	(U)
CANADA			\$4,500,000.00	(T)			CANADA			\$4,500,000.00	(T)
Official Claim Date 10/30/2009							Official Claim Date 10/30/2009				
ARROWOOD, STEFANIE	8931	Motors Liquidation Company	\$0.00	(S)	Duplicate Claim	Pgs. 1-5	ARROWOOD STEFANIE	8930	Motors Liquidation Company	\$0.00	(S)
			\$0.00	(A)						\$0.00	(A)
4260 US HIGHWAY 460 LOT 30 STAFFORDSVILLE, KY 41256			\$0.00	(P)			4260 US HIGHWAY 460 LOT 30 STAFFORDSVILLE, KY 41256			\$0.00	(P)
			\$5,650.00	(U)						\$5,650.00	(U)
Official Claim Date 10/13/2009			\$5,650.00	(T)			Official Claim Date 10/13/2009			\$5,650.00	(T)

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

**Exhibit A**

Twenty-Sixth Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE DISALLOWED AND EXPUNGED							SURVIVING CLAIMS			
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference		Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)
BAKER JAY	36089	Motors Liquidation Company	\$0.00 (S)	Duplicate Claim	Pgs. 1-5		JAY BAKER	36088	Motors Liquidation Company	\$0.00 (S)
			\$0.00 (A)							\$0.00 (A)
BAKER, JAY 17 COURT STREET SEVENTH FLOOR			\$0.00 (P)				ATTN: RICHARD J BARNES, ESQ C/O CELLINO & BARNES PC 350 MAIN ST, 25TH FLOOR			\$0.00 (P)
BUFFALO, NY 14202			\$3,000,000.00 (U)				BUFFALO, NY 14202			\$3,000,000.00 (U)
			\$3,000,000.00 (T)							\$3,000,000.00 (T)
Official Claim Date 11/23/2009							Official Claim Date 11/23/2009			
BARBARA J HERNANDEZ	69787	Motors Liquidation Company	\$3,086.87 (S)	Duplicate Claim	Pgs. 1-5		BARBARA J HERNANDEZ	44301	Motors Liquidation Company	\$3,086.87 (S)
			\$0.00 (A)							\$0.00 (A)
5939 SUTTER AVE #5 CARMICHAEL, CA 95608			\$0.00 (P)				5939 SUTTER AVE #5 CARMICHAEL, CA 95608			\$0.00 (P)
			\$0.00 (U)				UNITED STATES OF AMERICA			\$0.00 (U)
			\$3,086.87 (T)							\$3,086.87 (T)
Official Claim Date 1/15/2010							Official Claim Date 11/24/2009			
CRUM DOUGLAS	17679	Motors Liquidation Company	\$0.00 (S)	Duplicate Claim	Pgs. 1-5		CRUM, DOUGLAS	17678	Motors Liquidation Company	\$0.00 (S)
			\$0.00 (A)							\$0.00 (A)
CRUM, DOUGLAS 380 GEORGENA CURV			\$0.00 (P)				380 GEORGENA CURV			\$0.00 (P)
MONTGOMERY, AL 36105			\$5,000.00 (U)				MONTGOMERY, AL 36105			\$5,000.00 (U)
			\$5,000.00 (T)							\$5,000.00 (T)
Official Claim Date 10/29/2009							Official Claim Date 10/29/2009			

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

**Exhibit A**

Twenty-Sixth Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE DISALLOWED AND EXPUNGED							SURVIVING CLAIMS			
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Grounds For Objection	Objection Page Reference	Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)
DAVID CASILLAS	67123	Motors Liquidation Company	\$3,000.00	(S)	Duplicate Claim	Pgs. 1-5	CASILLAS, DAVID	63279	Motors Liquidation Company	\$3,000.00 (S)
812 LINDSAY DR			\$0.00	(A)			812 LINDSAY DR			\$0.00 (A)
MODESTO, CA 95356			\$0.00	(P)			MODESTO, CA 95356			\$0.00 (P)
			\$5,000.00	(U)						\$5,000.00 (U)
Official Claim Date 11/30/2009			\$8,000.00	(T)			Official Claim Date 11/30/2009			\$8,000.00 (T)
DENAPOLI PHILIP	49638	Motors Liquidation Company	\$0.00	(S)	Duplicate Claim	Pgs. 1-5	DENAPOLI, PHILIP	49637	Motors Liquidation Company	\$0.00 (S)
			\$0.00	(A)						\$0.00 (A)
C/O E STEVEN YONOVER			\$0.00	(P)			C/O E. STEVEN YONOVER			\$0.00 (P)
ATTN STEVEN YONOVER							ATTN: STEVEN YONOVER			
1416 TECHNY RD			\$1,500,000.00	(U)			1416 TECHNY RD			\$1,500,000.00 (U)
NORTHBROOK, IL 60062			\$1,500,000.00	(T)			NORTHBROOK, IL 60062			\$1,500,000.00 (T)
Official Claim Date 11/25/2009							Official Claim Date 11/25/2009			
ENRIQUEZ, RICARDO	68879	Motors Liquidation Company	\$0.00	(S)	Duplicate Claim	Pgs. 1-5	ENRIQUEZ, RICARDO	61921	Motors Liquidation Company	\$0.00 (S)
			\$0.00	(A)						\$0.00 (A)
1035 PAWNEE TRAIL			\$0.00	(P)			1035 PAWNEE TRI			\$0.00 (P)
GRANDBURY, TX 76048			\$300,000.00	(U)			GRANDBURY, TX 76048			\$300,000.00 (U)
Official Claim Date 12/7/2009			\$300,000.00	(T)			Official Claim Date 11/27/2009			\$300,000.00 (T)

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

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Twenty-Sixth Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE DISALLOWED AND EXPUNGED							SURVIVING CLAIMS				
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference		Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	
GASKINS ELIZABETH	67540	Motors Liquidation Company	\$31,521.95 (S)	Duplicate Claim	Pgs. 1-5		GASKINS, ELIZABETH	63419	Motors Liquidation Company	\$31,521.95 (S)	
440 BOWEN STREET			\$0.00 (A)				440 BOWEN ST			\$0.00 (A)	
SAVANNA, IL 51074			\$0.00 (P)				SAVANNA, IL 61074			\$0.00 (P)	
			\$0.00 (U)							\$0.00 (U)	
Official Claim Date 11/30/2009			\$31,521.95 (T)				Official Claim Date 11/30/2009			\$31,521.95 (T)	
GEARY JUDITH AND GEARY, KENNETH	25377	Motors Liquidation Company	\$0.00 (S)	Duplicate Claim	Pgs. 1-5		GEARY, JUDITH AND GEARY, KENNETH	25378	Motors Liquidation Company	\$0.00 (S)	
			\$0.00 (A)							\$0.00 (A)	
KOFE MANGANVULLO GARTLEY & LATCH			\$0.00 (P)				KOFE MANGANVULLO GARTLEY & LATCH			\$0.00 (P)	
179 S WYOMING AVENUE							179 S WYOMING AVE				
KINGSTON, PA 18704			\$200,000.00 (U)				KINGSTON, PA 18704			\$200,000.00 (U)	
Official Claim Date 11/13/2009			\$200,000.00 (T)				Official Claim Date 11/13/2009			\$200,000.00 (T)	
KENDALL, IPHIGENIA F	21004	Motors Liquidation Company	\$0.00 (S)	Duplicate Claim	Pgs. 1-5		KENDALL IPHIGENIA F	16773	Motors Liquidation Company	\$0.00 (S)	
			\$0.00 (A)							\$0.00 (A)	
KENDALL, EDWIN J			\$0.00 (P)				KENDALL, EDWIN J			\$0.00 (P)	
C/O WHITE CHOATE WATKINS & MROCZKO LLC							WHITE CHOATE WATKINS & MROCZKO LLC				
100 WEST CHEROKEE AVENUE			\$525,000.00 (U)				100 WEST CHEROKEE AVENUE			\$525,000.00 (U)	
CARTERSVILLE, GA 30120			\$525,000.00 (T)				CARTERSVILLE, GA 30120			\$525,000.00 (T)	
Official Claim Date 10/27/2009							Official Claim Date 10/27/2009				

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**Exhibit A**

Twenty-Sixth Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE DISALLOWED AND EXPUNGED							SURVIVING CLAIMS			
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference		Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)
LOVE JOYCE C	3908	Motors Liquidation Company	\$0.00 (S)	Duplicate Claim	Pgs. 1-5		LOVE, JOYCE C.	3610	Motors Liquidation Company	\$0.00 (S)
			\$0.00 (A)							\$0.00 (A)
45 TWILLER ST			\$2,950.00 (P)				45 TWILLER ST			\$2,950.00 (P)
2ND FLOOR							2ND FLOOR			
ALBANY, NY 12209			\$0.00 (U)				ALBANY, NY 12209			\$0.00 (U)
			\$2,950.00 (T)							\$2,950.00 (T)
Official Claim Date 10/5/2009							Official Claim Date 10/5/2009			
LOVE, JOYCE C	6998	Motors Liquidation Company	\$0.00 (S)	Duplicate Claim	Pgs. 1-5		LOVE, JOYCE C.	3610	Motors Liquidation Company	\$0.00 (S)
			\$0.00 (A)							\$0.00 (A)
45 TWILLER ST			\$2,950.00 (P)				45 TWILLER ST			\$2,950.00 (P)
							2ND FLOOR			
ALBANY, NY 12209			\$0.00 (U)				ALBANY, NY 12209			\$0.00 (U)
			\$2,950.00 (T)							\$2,950.00 (T)
Official Claim Date 10/5/2009							Official Claim Date 10/5/2009			
LUZ HELENA NUNEZ	65704	Motors Liquidation Company	\$0.00 (S)	Duplicate Claim	Pgs. 1-5		NUNEZ, LUZ HELENA	50577	Motors Liquidation Company	\$0.00 (S)
			\$0.00 (A)							\$0.00 (A)
GREGORY MORENO			\$0.00 (P)				GREGORY MORENO			\$0.00 (P)
3500 W BEVERLY BLVD							3500 W BEVERLY BLVD			
MONTEBELLO, CA 90840			\$10,000,000.00 (U)				MONTEBELLO, CA 90640			\$10,000,000.00 (U)
			\$10,000,000.00 (T)							\$10,000,000.00 (T)
Official Claim Date 11/25/2009							Official Claim Date 11/25/2009			

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**Exhibit A**

Twenty-Sixth Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE DISALLOWED AND EXPUNGED							SURVIVING CLAIMS			
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference		Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)
MARITA C TICHY	27067	Motors Liquidation Company	\$0.00 (S)	Duplicate Claim	Pgs. 1-5		TICHY, MARITA C	25340	Motors Liquidation Company	\$0.00 (S)
			\$0.00 (A)							\$0.00 (A)
C/O RICHARD L DEMSEY CO., LPA 1350 EUCLID AVENUE, SUITE 1550 CLEVELAND, OH 44115			\$0.00 (P)				C/O RICHARD L DEMSEY CO LPA 1350 EUCLID AVE STE 1550 CLEVELAND, OH 44115			\$0.00 (P)
			\$500,000.00 (U)							\$500,000.00 (U)
Official Claim Date 11/16/2009			\$500,000.00 (T)				Official Claim Date 11/13/2009			\$500,000.00 (T)
ONEILL METAL FORMING INC	9607	Motors Liquidation Company	\$152,360.40 (S)	Duplicate Claim	Pgs. 1-5		O'NEILL METAL FORMING INC	9606	Motors Liquidation Company	\$152,360.40 (S)
			\$0.00 (A)							\$0.00 (A)
1098 RIG ST			\$0.00 (P)				1098 RIG ST			\$0.00 (P)
COMMERCE TOWNSHIP, MI 48390			\$0.00 (U)				COMMERCE TOWNSHIP, MI 48390			\$0.00 (U)
Official Claim Date 10/14/2009			\$152,360.40 (T)				Official Claim Date 10/14/2009			\$152,360.40 (T)
PHILLIPS JAMES	22209	Motors Liquidation Company	\$8,000.00 (S)	Duplicate Claim	Pgs. 1-5		PHILLIPS, JAMES	22208	Motors Liquidation Company	\$8,000.00 (S)
			\$0.00 (A)							\$0.00 (A)
4943 W. QUINCY STREET			\$0.00 (P)				4943 W QUINCY ST			\$0.00 (P)
CHICAGO, IL 60644			\$0.00 (U)				CHICAGO, IL 60644			\$0.00 (U)
Official Claim Date 11/9/2009			\$8,000.00 (T)				Official Claim Date 11/9/2009			\$8,000.00 (T)
RABURN BARBARA	3894	Motors Liquidation Company	\$20,000.00 (S)	Duplicate Claim	Pgs. 1-5		RABURN, BARBARA	3893	Motors Liquidation Company	\$20,000.00 (S)
			\$0.00 (A)							\$0.00 (A)
RABURN, BARBARA			\$0.00 (P)				8525 9TH ST N			\$0.00 (P)
8525 9TH STREET N			\$0.00 (U)				ST PETERSBURG, FL 33702			\$0.00 (U)
ST PETERSBURG, FL 33702			\$20,000.00 (T)							\$20,000.00 (T)
Official Claim Date 10/5/2009							Official Claim Date 10/5/2009			

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**Exhibit A**

Twenty-Sixth Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE DISALLOWED AND EXPUNGED							SURVIVING CLAIMS			
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Grounds For Objection	Objection Page Reference	Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)
SMITH ASHLEY	67565	Motors Liquidation Company	\$4,075.00	(S)	Duplicate Claim	Pgs. 1-5	SMITH, ASHLEY	63172	Motors Liquidation Company	\$4,075.00 (S)
645 NEBRASKA AVE			\$4,075.00	(A)			645 NEBRASKA AVE			\$4,075.00 (A)
KANSAS CITY, KS 66101			\$0.00	(P)			KANSAS CITY, KS 66101			\$0.00 (P)
			\$0.00	(U)						\$0.00 (U)
Official Claim Date 11/30/2009			\$8,150.00	(T)			Official Claim Date 11/28/2009			\$8,150.00 (T)
STEWART GARY	61514	Motors Liquidation Company	\$0.00	(S)	Duplicate Claim	Pgs. 1-5	STEWART, GARY	60721	Motors Liquidation Company	\$0.00 (S)
			\$0.00	(A)						\$0.00 (A)
PORTNOY & QUINN 1 OXFORD CTR			\$0.00	(P)			PORTNOY & QUINN 1 OXFORD CTR			\$0.00 (P)
PITTSBURGH, PA 15219			\$250,000.00	(U)			PITTSBURGH, PA 15219			\$250,000.00 (U)
Official Claim Date 11/27/2009			\$250,000.00	(T)			Official Claim Date 11/27/2009			\$250,000.00 (T)
STEWART LINDSEY	61513	Motors Liquidation Company	\$0.00	(S)	Duplicate Claim	Pgs. 1-5	STEWART, LINDSEY	60722	Motors Liquidation Company	\$0.00 (S)
			\$0.00	(A)						\$0.00 (A)
PORTNOY & QUINN 1 OXFORD CTR			\$0.00	(P)			PORTNOY & QUINN 1 OXFORD CTR			\$0.00 (P)
PITTSBURGH, PA 15219			\$1,000,000.00	(U)			PITTSBURGH, PA 15219			\$1,000,000.00 (U)
Official Claim Date 11/27/2009			\$1,000,000.00	(T)			Official Claim Date 11/27/2009			\$1,000,000.00 (T)

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CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS			
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)
STEWART SUZANNE	61512	Motors Liquidation Company	\$0.00 (S)	Duplicate Claim	Pgs. 1-5	STEWART, SUZANNE	60723	Motors Liquidation Company	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
PORTNOY & QUINN 1 OXFORD CTR PITTSBURGH, PA 15219			\$0.00 (P)			PORTNOY & QUINN 1 OXFORD CTR PITTSBURGH, PA 15219			\$0.00 (P)
			\$250,000.00 (U)						\$250,000.00 (U)
Official Claim Date 11/27/2009			\$250,000.00 (T)			Official Claim Date 11/27/2009			\$250,000.00 (T)
TAKATA CORPORATION	46188	Motors Liquidation Company	\$0.00 (S)	Duplicate Claim	Pgs. 1-5	TAKATA CORPORATION	65808	Motors Liquidation Company	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
DON A SCHIEMANN ESQ TK HOLDINGS INC 2500 TAKATA DRIVE AUBURN HILLS, MI 48326			\$0.00 (P)			DON A. SCHIEMANN ESQ. TK HOLDINGS INC 2500 TAKATA DRIVE AUBURN HILLS, MI 48326			\$0.00 (P)
			\$0.00 (U)						\$0.00 (U)
			\$0.00 (T)						\$0.00 (T)
Official Claim Date 11/25/2009						Official Claim Date 11/24/2009			
TERRANCE J TICHY	27069	Motors Liquidation Company	\$0.00 (S)	Duplicate Claim	Pgs. 1-5	TICHY TERRANCE J	25338	Motors Liquidation Company	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
MARITA C TICHY C/O RICHARD L. DEMSEY CO., LPA 1350 EUCLID AVE., SUITE 1550 CLEVELAND, OH 44115			\$0.00 (P)			TICHY, MARITA C C/O RICHARD L DEMSEY CO LPA 1350 EUCLID AVE STE 1550 CLEVELAND, OH 44115			\$0.00 (P)
			\$3,000,000.00 (U)						\$3,000,000.00 (U)
			\$3,000,000.00 (T)						\$3,000,000.00 (T)
Official Claim Date 11/16/2009						Official Claim Date 11/13/2009			

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Twenty-Sixth Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE DISALLOWED AND EXPUNGED							SURVIVING CLAIMS				
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference		Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	
TOM, NARCISSUS	65586	Motors Liquidation Company	\$0.00 (S)	Duplicate Claim	Pgs. 1-5		TOM NARCISSUS	65490	Motors Liquidation Company	\$0.00 (S)	
			\$0.00 (A)							\$0.00 (A)	
GOLDSTEIN PETER LAW OFFICES OF 330 S 3RD ST STE 1070 LAS VEGAS, NV 89101			\$0.00 (P)				GOLDSTEIN PETER LAW OFFICES OF 330 S 3RD ST STE 1070 LAS VEGAS, NV 89101			\$0.00 (P)	
			\$500,000.00 (U)							\$500,000.00 (U)	
Official Claim Date 11/30/2009			\$500,000.00 (T)				Official Claim Date 11/30/2009			\$500,000.00 (T)	
UNIVAR USA INC	67654	Motors Liquidation Company	\$0.00 (S)	Duplicate Claim	Pgs. 1-5		UNIVAR USA INC	64812	Motors Liquidation Company	\$0.00 (S)	
			\$0.00 (A)							\$0.00 (A)	
C/O LESLIE R SCHENK GARVEY SCHUBERT BARER 1191 SECOND AVENUE 18TH FLOOR SEATTLE, WA 98101			\$0.00 (P)				UNIVAR USA INC C/O LESLIE R SCHENK GARVEY SCHUBERT BARER 1191 SECOND AVENUE 18TH FLOOR SEATTLE, WA 98101			\$0.00 (P)	
			\$30,000,000.00 (U)							\$30,000,000.00 (U)	
Official Claim Date 12/1/2009			\$30,000,000.00 (T)				Official Claim Date 11/30/2009			\$30,000,000.00 (T)	
WALING LORI	21439	Motors Liquidation Company	\$2,300.00 (S)	Duplicate Claim	Pgs. 1-5		WALING, LORI	21438	Motors Liquidation Company	\$2,300.00 (S)	
			\$3,000.00 (A)							\$3,000.00 (A)	
311 BAPTISTE AVE MONROE, MI 48162			\$0.00 (P)				311 BAPTISTE AVE MONROE, MI 48162			\$0.00 (P)	
			\$700.00 (U)							\$700.00 (U)	
Official Claim Date 11/9/2009			\$6,000.00 (T)				Official Claim Date 11/9/2009			\$6,000.00 (T)	

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Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE DISALLOWED AND EXPUNGED							SURVIVING CLAIMS				
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference		Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	
WATKINS, MILDRED	62349	MLCS, LLC	\$0.00 (S)	Duplicate Claim	Pgs. 1-5		MILDRED WATKINS	50633	MLCS, LLC	\$0.00 (S)	
C/O SHANNON SCHLESMAN ZETROUER			\$0.00 (A)				C/O SHANNON SCHLESMAN ZETROUER			\$0.00 (A)	
BUTLER, PAPPAS			\$0.00 (P)				BUTLER PAPPAS			\$0.00 (P)	
777 S HARBOUR ISLAND BLVD STE 500							HARBOUR ISLAND BLVD STE 500				
TAMPA, FL 33602			\$316,397.13 (U)				TAMPA, FL 33602			\$316,397.13 (U)	
UNITED STATES OF AMERICA			\$316,397.13 (T)							\$316,397.13 (T)	
Official Claim Date 11/28/2009							Official Claim Date 11/25/2009				
<hr/>											
<b>Claims to be Disallowed and Expunged Totals</b>	<b>29</b>		<b>\$224,344.22 (S)</b>								
			<b>\$7,075.00 (A)</b>								
			<b>\$5,900.00 (P)</b>								
			<b>\$55,889,716.63 (U)</b>								
			<b>\$56,127,035.85 (T)</b>								

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